



Agenda Item 7

Financial matters

Item 7.1
2020 accounts



Rapport de l'expert comptable sur les comptes de l'exercice 2020

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2020 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ième} Conférence Internationale.

Fait à Montrouge,
Le 28 Mai 2021



Mr F. FISCHER
Expert Comptable



Report by the chartered accountant on the accounts for financial year 2020

In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2020, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards), to the revised Financial Regulations, and to Resolution 27 of the 45th CIML Meeting and Resolution 12 of the 14th International Conference.



Drawn up in Montrouge,
28 May 2021

Mr. F. FISCHER
Chartered Accountant



Total income

INCOME	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Member State contributions	2 016 000	2 016 000	2 044 000	2 044 000	2 044 000	2 030 000	2 044 000	2 030 000	-14 000
Corresponding Member fees	91 000	92 400	91 000	91 000	91 000	88 200	91 000	88 200	-2 800
Certificate fees	77 000	107 100	77 000	78 750	80 500	78 050	80 500	75 600	-4 900
Translation Center	0	0	0	0	0	0	0	0	0
Financial income	8 000	3 713	8 500	-5 070	8 500	8 260	9 000	-7 755	-16 755
Other income		98		53		10 686		55 177	55 177
TOTAL INCOME	2 192 000	2 219 311	2 220 500	2 208 733	2 224 000	2 215 196	2 224 500	2 241 222	16 722



Detailed breakdown of costs

- 1) Staff
- 2) Running
- 3) Administrative
- 4) Communication
- 5) Meeting
- 6) Travel and accommodation
- 7) Miscellaneous
- 8) Director/Assistant Director search
- 9) CEEMS
- 10) Training
- 11) Depreciation
- 12) Uncollected funds



Staff costs

<u>CHARGES</u>	2017	2017	2018	2018	2019	2019	2020	2020	2020
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted
<i>Active Staff less OIML-CS costs</i>	1 297 715	1 213 699	1 308 289	1 352 171	1 313 868	1 406 676	1 343 220	1 396 420	-53 200
<i>OIML-CS Staff costs</i>	64 400	116 291	71 000	144 794	74 900	114 122	77 000	119 593	-42 593
Active Staff (TOTAL)	1 362 115	1 329 990	1 379 289	1 496 965	1 388 768	1 520 798	1 420 220	1 516 013	-95 793
Pension System	111 872	95 963	114 110	80 645	116 392	67 083	118 720	67 624	51 096
TOTAL STAFF COSTS	1 473 987	1 425 953	1 493 399	1 577 610	1 505 160	1 587 881	1 538 940	1 583 637	-44 697



Running costs

CHARGES	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
<i>Running costs less OIML-CS costs</i>	72 868	93 024	74 326	75 505	75 812	74 330	77 328	52 716	24 612
<i>OIML-CS Running costs</i>	2 351	2 875	2 398	8 389	2 446	6 075	2 494	4 308	-1 814
Running costs (TOTAL)	75 219	95 899	76 723	83 894	78 258	80 405	79 822	57 024	22 798



Administrative costs

<u>CHARGES</u>	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Administrative costs	71 614	78 827	72 854	82 492	74 116	75 272	75 400	33 661	41 739



Communication costs

CHARGES	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
<i>Communication Costs less OIML-CS costs</i>	59 957	64 583	60 873	67 985	61 804	44 714	62 750	50 525	12 225
<i>OIML-CS Communication costs</i>	1 934	1 997	1 964	7 554	1 994	3 655	2 024	4 129	-2 105
Communication costs (TOTAL)	61 891	66 580	62 837	75 539	63 798	48 369	64 774	54 654	10 120



Meeting costs

<u>CHARGES</u>	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
<i>CIML Meeting</i>	106 050	109 614	112 980	179 795	108 182	96 172	129 263	21 061	108 202
<i>OIML-CS Seminar</i>	5 782	6 059			5 957		6 047		6 047
Meetings Costs – CIML plus Seminar (TOTAL)	111 832	115 673	112 980	179 795	114 139	96 172	135 310	21 061	114 249



Travel & accommodation costs

CHARGES	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
<i>T & A Costs less OIML-CS costs</i>	91 593	95 654	93 465	93 938	95 374	69 096	97 322	16 596	80 726
<i>OIML-CS T & A costs</i>	2 000	10 785	2 000	8 740	2 000	7 493	2 000	107	1 893
Travel & Accommodation costs – BIML (TOTAL)	93 593	106 439	95 465	102 678	97 374	76 589	99 322	16 703	82 619



Miscellaneous costs

CHARGES	2017	2017	2018	2018	2019	2019	2020	2020	2020
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted
Miscellaneous costs	20 813	36 950	21 061	29 762	21 312	60 506	21 567	43 712	-22 145



CEEMS costs

<u>CHARGES</u>	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Special Fund for CEEMS	35 000	40 539	35 000	20 266	35 000	23 150	35 000		35 000



Training costs

<u>CHARGES</u>	2017	2017	2018	2018	2019	2019	2020	2020	2020
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted
Training for Technical Work	100 000	63 882	75 000	119 999	75 000	12 105		331	-331



Depreciation costs

<u>CHARGES</u>	2017	2017	2018	2018	2019	2019	2020	2020	2020
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted
Depreciation	186 750	226 725	190 500	255 351	189 250	244 119	155 500	196 812	-41 312



Provision for uncollected funds

<u>CHARGES</u>	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Provision for uncollected funds	14 000	0	14 000	58 700	14 000	-9 800	14 000	-18 200	32 200
Provision for retirement									0

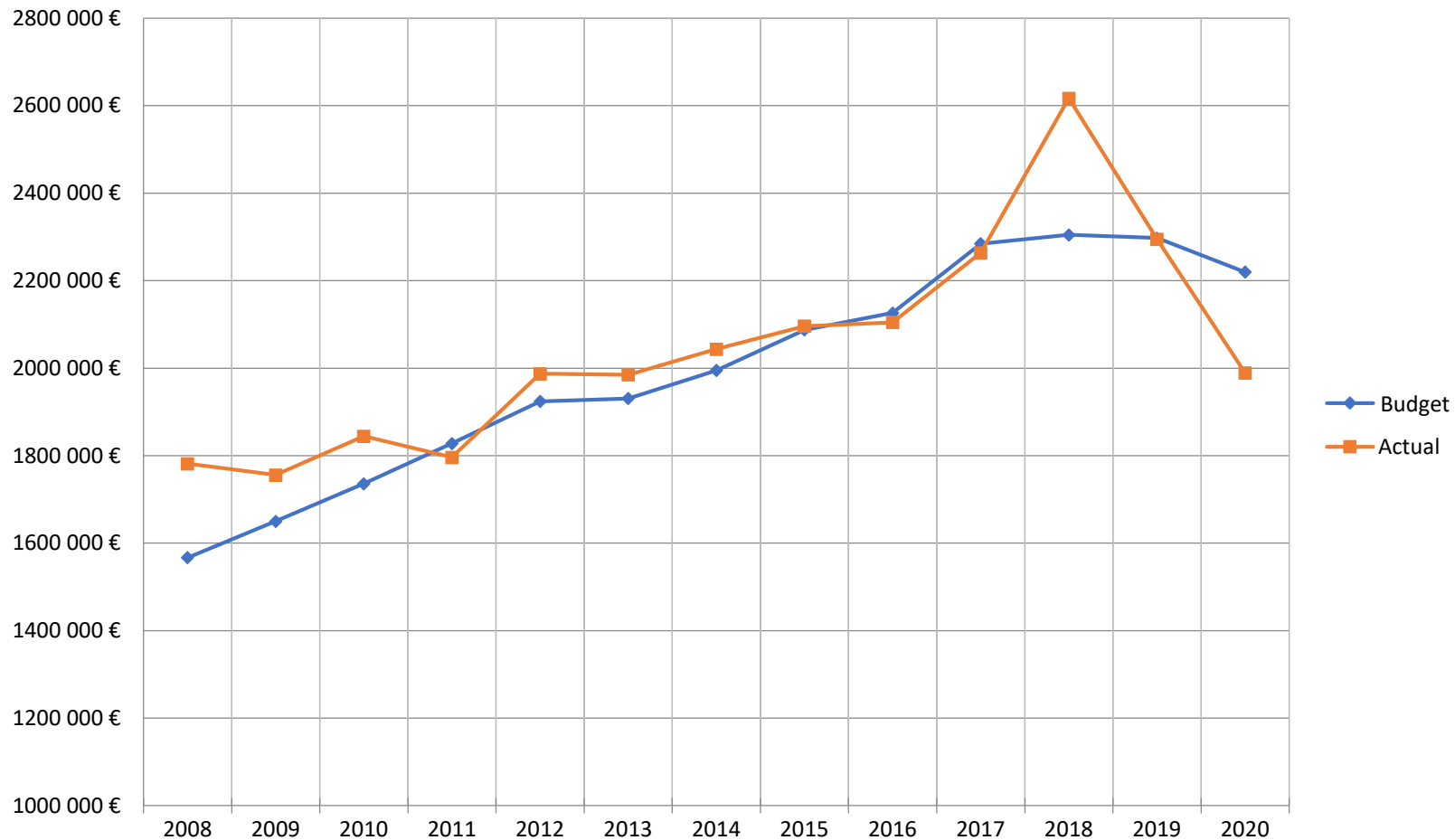


Total charges

	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Total staff costs	1 473 987	1 425 953	1 493 399	1 577 610	1 505 160	1 587 881	1 538 940	1 583 637	-44 697
Total running costs	75 219	95 899	76 723	83 894	78 258	80 405	79 822	57 024	22 798
Total administrative costs	71 614	78 827	72 854	82 492	74 116	75 272	75 400	33 661	41 739
Total communication costs	61 891	66 580	62 837	75 539	63 798	48 369	64 774	54 654	10 120
Total meeting costs	111 832	115 673	112 980	179 795	114 139	96 172	135 310	21 061	114 249
Total travel & accommodation costs	93 593	106 439	95 465	102 678	97 374	76 589	99 322	16 703	82 619
Total miscellaneous costs	20 813	36 950	21 061	29 762	21 312	60 506	21 567	43 712	-22 145
Search for Director/Assistant Director	40 000	6 332	55 000	30 703	30 000	0	0	0	0
Special Fund for CEEMS	35 000	40 539	35 000	20 266	35 000	23 150	35 000	0	35 000
Training for Technical Work	100 000	63 882	75 000	119 999	75 000	12 105	0	331	-331
Depreciation	186 750	226 725	190 500	255 351	189 250	244 119	155 500	196 812	-41 312
Provision for uncollected funds	14 000	0	14 000	58 700	14 000	-9 800	14 000	-18 200	32 200
Provision for retirement	0	0	0	0	0	0	0	0	0
Total charges	2 284 699	2 263 799	2 304 819	2 616 789	2 297 407	2 294 768	2 219 635	1 989 395	230 240



Total charges





Result

RESULT	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2020 Actual vs Voted
Surplus/deficit	-92 700	-44 488	-84 319	-408 056	-73 407	-79 574	4 865	251 827	246 962
Number of base contributory shares	144	144	146	146	146	145	146	145	-1

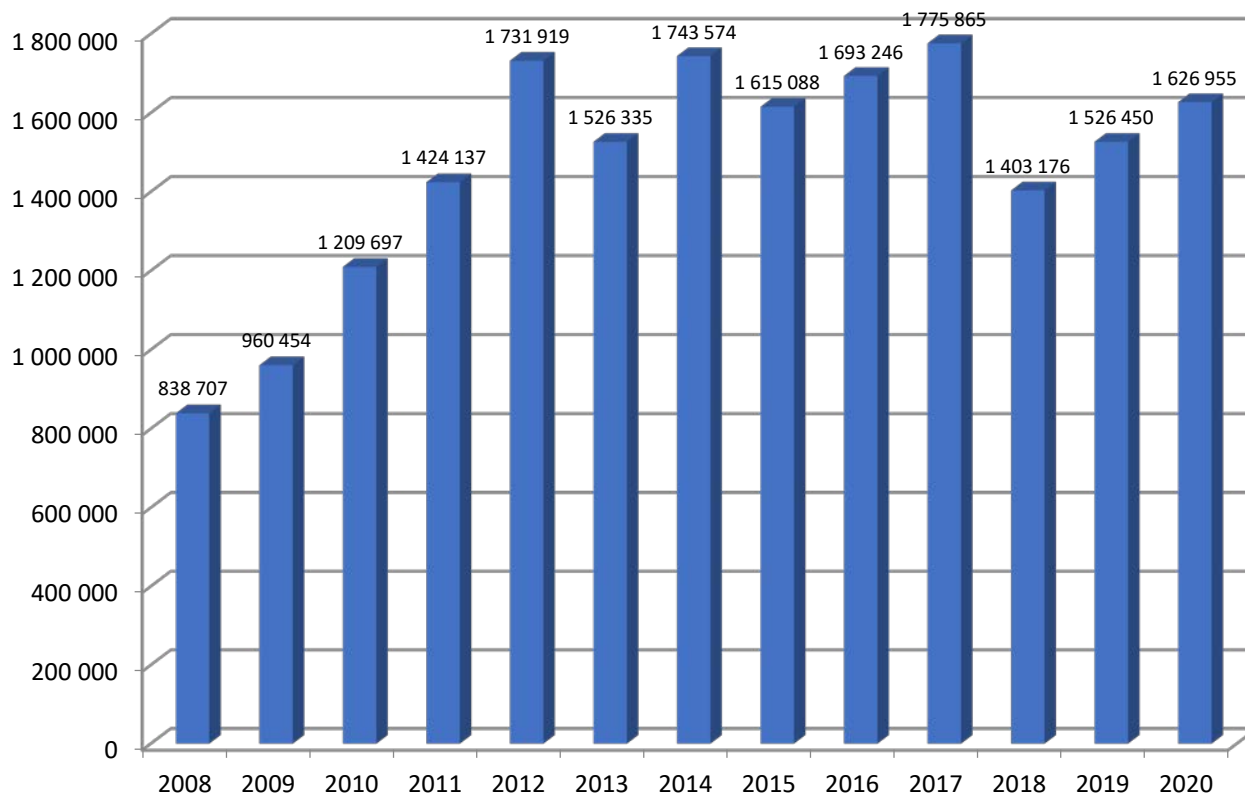


OIML-CS income and costs

	2017	2017	2018	2018	2019	2019	2020	2020
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual
OIML-CS Certificate income	77 000	107 100	77 000	78 750	80 500	78 050	80 500	75 600
OIML-CS total costs	76 467	138 007	77 362	169 477	87 297	131 345	89 565	128 137
Result	533	-30 907	-362	-90 727	-6 797	-53 295	-9 065	-52 537
OIML-CS staff costs	64 400	116 291	71 000	144 794	74 900	114 122	77 000	119 593
OIML-CS running costs	2 351	2 875	2 398	8 389	2 446	6 075	2 494	4 308
OIML-CS communication costs	1 934	1 997	1 964	7 554	1 994	3 655	2 024	4 129
OIML-CS Travel & accomm costs	2 000	10 785	2 000	8 740	2 000	7 493	2 000	107
OIML-CS Seminar	5 782	6 059			5 957		6 047	
Total costs	76 467	138 007	77 362	169 477	87 297	131 345	89 565	128 137



Year end cash





Summary

- 2020 was yet another good year in which the Organisation's financial improvement was consolidated.
- Expenditure was lower than the allocated budget.
- Member and OIML–CS certificate income was also lower than the allocated budget.
- Late and untimely payment continues to present a risk to the Organisation.
- Known future cost increases will require action by the CIML and Conference.



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